

Bart K. Larsen, Esq.
Nevada Bar No. 8538
Kyle M. Wyant, Esq.
Nevada Bar No. 14652
SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
Telephone: (702) 471-7432
Fax: (702) 926-9683
Email: blarsen@shea.law
kwyant@shea.law

*Attorneys for HASElect-Medical Receivables
Litigation Finance Fund International SP*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

In re:
INFINITY CAPITAL MANAGEMENT, INC.
Debtor.

Case No. 21-14486-abl
Chapter 7

HASELECT-MEDICAL RECEIVABLES
LITIGATION FINANCE FUND
INTERNATIONAL SP,
Plaintiff,

Adversary Case No. 21-01167-abl

v.

TECUMSEH-INFINITY MEDICAL
RECEIVABLES FUND, LP,
Defendant.

**OBJECTION TO THE TRIAL
DECLARATION OF MICHAEL
BELOTZ [ECF NO. 273]**

HASELECT-MEDICAL RECEIVABLES
LITIGATION FINANCE FUND
INTERNATIONAL SP, *et al.*,
Counter-Claimant,

v.

TECUMSEH-INFINITY MEDICAL
RECEIVABLES FUND, LP, *et al.*,
Counter-Defendants.

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 HASElect-Medical Receivables Litigation Finance Fund International SP's ("HASElect"),
2 by and through its undersigned counsel, respectfully submits its objections to the *Trial Declaration*
3 *of Michael Belotz* [ECF No. 273] (the "Belotz Declaration") which was filed on August 23, 2023.

4 **HASELECT'S OBJECTIONS**

5 1. HASElect objects to paragraph 9 of the Belotz Declaration where Mr. Belotz states
6 that "[DNA Partners] did some consulting for GAM but were not paid" as this statement is not
7 relevant and lacks proper foundation.

8 2. HASElect objects to paragraph 12 of the Belotz Declaration regarding Infinity
9 providing information to Tecumseh and the timing of the NDA as such statement is not supported
10 by the evidence, as will be shown at trial. Additionally, HASElect objects to statements regarding
11 the emails as those documents will speak for themselves.

12 3. HASElect objects to paragraph 13 of the Belotz Declaration regarding Infinity
13 providing information to Tecumseh and the timing of the NDA as such statement is not supported
14 by the evidence, as will be shown at trial. Additionally, HASElect objects to statements regarding
15 the emails as those documents will speak for themselves.

16 4. HASElect objects to paragraph 14 of the Belotz Declaration regarding Infinity
17 providing information to Tecumseh and the timing of the NDA as such statement is not supported
18 by the evidence, as will be shown at trial. Additionally, HASElect objects to statements regarding
19 the emails as those documents will speak for themselves.

20 5. HASElect objects to paragraph 15 of the Belotz Declaration to the extent it implies
21 that Infinity had the authority to share any data with Tecumseh, an obvious competitor of
22 HASElect.

23 6. HASElect objects to paragraph 16 of the Belotz Declaration to the extent that it
24 seeks to rely on inadmissible hearsay of nonparties. HASElect further objects to this paragraph to
25 the extent it implies that Tecumseh was only aware of HASElect's loan based on this inadmissible
26 hearsay.

27 7. HASElect objects to paragraph 17 of the Belotz Declaration as it contains improper
28

SHEA LARSEN1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 legal conclusions as to Infinity's loan agreement with HASelect. HASelect further objects to Mr.
2 Belotz's attempt to interpret documents for which he fails to lay the proper foundation and fails to
3 have any personal knowledge regarding the intent and language used in such documents.
4 Additionally, HASelect objects to any interpretation of documents by Mr. Belotz as those
5 documents will speak for themselves.

6 8. HASelect objects to paragraph 18 of the Belotz Declaration to the extent it seeks to
7 admit inadmissible hearsay. HASelect further objects this paragraph as such statements are not
8 supported by the evidence, as will be shown at trial.

9 9. HASelect objects to paragraph 19 of the Belotz Declaration regarding statements as
10 to competing with HASelect as such statements are not supported by the evidence, as will be
11 shown at trial. HASelect further objects to such statements contained in this paragraph to the
12 extent it seeks to make a legal conclusion regarding the relationship between Infinity and
13 Tecumseh, which is more suited for this Court.

14 10. HASelect objects to paragraph 20 of the Belotz Declaration, specifically with
15 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
16 which is a legal conclusion that is central to the issues of this case. Further, HASelect objects to
17 this paragraph and the statements therein as they are not supported by the evidence, as will be
18 shown at trial. Further, HASelect objects to Mr. Belotz's statements as they are directly in conflict
19 with this Court's findings previously made in this action which constitute the law of the case.

20 11. HASelect objects to paragraph 21 of the Belotz Declaration, specifically with
21 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
22 which is a legal conclusion that is central to the issues of this case. Further, HASelect objects to
23 this paragraph and the statements therein as they are not supported by the evidence, as will be
24 shown at trial. Further, HASelect objects to Mr. Belotz's statements as they are directly in conflict
25 with this Court's findings previously made in this action which constitute the law of the case.

26 12. HASelect objects to paragraph 22 of the Belotz Declaration, specifically with
27 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
28

SHEA LARSEN

1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
2 this paragraph and the statements therein as they are not supported by the evidence, as will be
3 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
4 with this Court's findings previously made in this action which constitutes the law of the case.

5 13. HASElect objects to paragraph 23 of the Belotz Declaration, specifically with
6 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
7 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
8 this paragraph and the statements therein as they are not supported by the evidence, as will be
9 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
10 with this Court's findings previously made in this action which constitutes the law of the case.
11 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
12 acquired an interest in the same.

13 14. HASElect objects to paragraph 24 of the Belotz Declaration to the extent it seeks to
14 admit inadmissible hearsay. HASElect further objects this paragraph as such statements are not
15 supported by the evidence, specifically the Sub-Advisory Agreement, as will be shown at trial.

16 15. HASElect objects to paragraph 25 of the Belotz Declaration, specifically with
17 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
18 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
19 this paragraph and the statements therein as they are not supported by the evidence, as will be
20 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
21 with this Court's findings previously made in this action which constitutes the law of the case.
22 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
23 acquired an interest in the same. HASElect further objects this paragraph as such statements are not
24 supported by the evidence, specifically the Sub-Advisory Agreement, as will be shown at trial.

25 16. HASElect objects to paragraph 26 of the Belotz Declaration and the statements
26 therein as they are not supported by the evidence, as will be shown at trial. Further, HASElect
27 objects to this statement as it conflicts with the Sub-Advisory Agreement, which is a document
28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 that will speak for itself.

2 17. HASElect objects to paragraph 27 of the Belotz Declaration and the statements
3 therein as they are not supported by the evidence, as will be shown at trial. Further, HASElect
4 objects to this statement as it conflicts with the Sub-Advisory Agreement, which is a document
5 that will speak for itself. HASElect further objects to Mr. Belotz's attempt to provide legal
6 opinions and impermissible expert testimony in violation of Fed. R. Evid. 701 and further based on
7 Tecumseh's failure to designate him as such. HASElect further objects to these statements based on
8 improper foundation and lack thereof.

9 18. HASElect objects to paragraph 27 of the Belotz Declaration and the statements
10 therein as they are not supported by the evidence, as will be shown at trial. Further, HASElect
11 objects to this statement as it conflicts with the Sub-Advisory Agreement, which is a document
12 that will speak for itself.

13 19. HASElect objects to paragraph 30 (and the subparts thereof) of the Belotz
14 Declaration as the Sub-Advisory Agreement is a document that will speak for itself.

15 20. HASElect objects to paragraph 31 of the Belotz Declaration and the statements
16 therein as they are not supported by the evidence, as will be shown at trial. Further, HASElect
17 objects to the statements in this paragraph as irrelevant. HASElect additionally objects to Mr.
18 Belotz's statements that HASElect did not assert a claim that it held a lien on the receivables as this
19 Court has already found that HASElect had a perfected lien in all of the receivables, and clearly
20 took issue with Tecumseh's underhanded attempts to do anything to compete with HASElect.
21 HASElect further objects as these statements directly conflict with this Court's findings which have
22 acknowledged HASElect's security interest over the receivables as shown by HASElect's stamping
23 of the receivables, which were ultimately removed so that Tecumseh could purchase the same. As
24 will be shown by evidence at trial, Tecumseh was well aware of HASElect's security interest prior
25 to using Infinity to acquire receivables that Tecumseh then bought from Infinity.

26 21. HASElect objects to paragraph 32 of the Belotz Declaration to the extent it seeks to
27 admit inadmissible hearsay. HASElect further objects to this paragraph as such statements are not
28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 supported by the evidence, specifically the Sub-Advisory Agreement, as will be shown at trial.

2 22. HASElect objects to paragraph 33 of the Belotz Declaration to the extent it relies on
3 speculation. Further, HASElect objects to the statements in this paragraph as such statements are
4 not supported by the evidence—indeed, Tecumseh never entered into any agreements with any
5 medical providers or personal injury plaintiff and, moreover, none of the medical providers
6 contracts with Infinity or the liens from personal injury plaintiffs to Infinity even reference
7 Tecumseh or the Sub Advisory Agreement.

8 23. HASElect objects to paragraph 34 of the Belotz Declaration, specifically with
9 respect to Mr. Belotz’s characterization of the structure of Tecumseh’s relationship with Infinity,
10 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
11 this paragraph and the statements therein as they are not supported by the evidence, as will be
12 shown at trial. Further, HASElect objects to Mr. Belotz’s statements as they are directly in conflict
13 with this Court’s findings previously made in this action which constitutes the law of the case.
14 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
15 acquired an interest in the same. HASElect further objects this paragraph as such statements are not
16 supported by the evidence, specifically the Sub-Advisory Agreement, as will be shown at trial.

17 24. HASElect objects to paragraph 35 of the Belotz Declaration, specifically with
18 respect to Mr. Belotz’s characterization of the structure of Tecumseh’s relationship with Infinity,
19 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
20 this paragraph and the statements therein as they are not supported by the evidence, including, but
21 not limited to, the Sub-Advisory Agreement, as will be shown at trial. Further, HASElect objects to
22 Mr. Belotz’s statements as they are directly in conflict with this Court’s findings previously made
23 in this action which constitutes the law of the case. Indeed, this Court has already found that
24 Infinity did purchase the receivables in its own name and acquired an interest in the same.
25 HASElect further objects this paragraph as such statements are not supported by the evidence,
26 specifically the Sub-Advisory Agreement, as will be shown at trial.

27 25. HASElect objects to paragraph 36 of the Belotz Declaration, specifically with
28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
2 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
3 this paragraph and the statements therein as they are not supported by the evidence, including, but
4 not limited to, the Sub-Advisory Agreement, as will be shown at trial. Further, HASElect objects to
5 Mr. Belotz's statements as they are directly in conflict with this Court's findings previously made
6 in this action which constitutes the law of the case. Indeed, this Court has already found that
7 Infinity did purchase the receivables in its own name and acquired an interest in the same.

8 26. HASElect objects to paragraph 37 of the Belotz Declaration, specifically with
9 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
10 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
11 this paragraph and the statements therein as they are not supported by the evidence, including, but
12 not limited to, the Sub-Advisory Agreement, as will be shown at trial. Further, HASElect objects to
13 Mr. Belotz's statements as they are directly in conflict with this Court's findings previously made
14 in this action which constitutes the law of the case. Indeed, this Court has already found that
15 Infinity did purchase the receivables in its own name and acquired an interest in the same.

16 27. HASElect objects to paragraph 39 of the Belotz Declaration, specifically with
17 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
18 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
19 this paragraph and the statements therein as they are not supported by the evidence, including, but
20 not limited to, the Sub-Advisory Agreement, as will be shown at trial. Further, HASElect objects to
21 Mr. Belotz's statements as they are directly in conflict with this Court's findings previously made
22 in this action which constitutes the law of the case. Indeed, this Court has already found that
23 Infinity did purchase the receivables in its own name and acquired an interest in the same.
24 HASElect further objects to Mr. Belotz's reference to any "Case Manager" system to the extent no
25 documents relating to the same have been produced by Tecumseh in this matter.

26 28. HASElect objects to paragraph 40 of the Belotz Declaration, specifically with
27 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 which is a legal conclusion that is central to the issues of this case. Further, HASelect objects to
2 this paragraph and the statements therein as they are not supported by the evidence, as will be
3 shown at trial. Mr. Belotz's statements are also objectionable under the law of the case doctrine as
4 this Court has already found that, at least with respect to the Series 1-A through 1-E, 1-G, and 1-H
5 receivables were owned by Infinity. Further, it is irrelevant as to what Tecumseh stated to its
6 investors or the IRS and such statements are entirely self-serving.

7 29. HASelect objects to paragraph 41 of the Belotz Declaration to the extent it assumes
8 facts not in evidence, namely, that Tecumseh acquired any receivables. Indeed, Mr. Belotz's
9 characterization of the structure of Tecumseh's relationship with Infinity is a legal conclusion that
10 is central to the issues of this case and simply attempts to displace the role of this Court. Further,
11 HASelect objects to this paragraph and the statements therein as they are not supported by the
12 evidence, as will be shown at trial. Mr. Belotz's statements are also objectionable under the law of
13 the case doctrine as this Court has already found that, at least with respect to the Series 1-A
14 through 1-E, 1-G, and 1-H receivables were owned by Infinity. Further, HASelect objects to Mr.
15 Belotz's statements as they are directly in conflict with this Court's findings previously made in
16 this action which constitutes the law of the case. Indeed, this Court has already found that Infinity
17 did purchase the receivables in its own name and acquired an interest in the same.

18 30. HASelect objects to paragraph 42 of the Belotz Declaration, specifically with
19 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
20 which is a legal conclusion that is central to the issues of this case. Further, HASelect objects to
21 this paragraph and the statements therein as they are not supported by the evidence, as will be
22 shown at trial. Further, HASelect objects to Mr. Belotz's statements as they are directly in conflict
23 with this Court's findings previously made in this action which constitutes the law of the case.
24 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
25 acquired an interest in the same.

26 31. HASelect objects to paragraph 43 of the Belotz Declaration, specifically with
27 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 which is a legal conclusion that is central to the issues of this case. Further, HASelect objects to
2 this paragraph and the statements therein as they are not supported by the evidence, as will be
3 shown at trial. Further, HASelect objects to Mr. Belotz's statements as they are directly in conflict
4 with this Court's findings previously made in this action which constitutes the law of the case.
5 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
6 acquired an interest in the same.

7 32. HASelect objects to paragraph 45 of the Belotz Declaration, specifically with
8 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
9 which is a legal conclusion that is central to the issues of this case. Further, HASelect objects to
10 this paragraph and the statements therein as they are not supported by the evidence, as will be
11 shown at trial. Further, HASelect objects to Mr. Belotz's statements as they are directly in conflict
12 with this Court's findings previously made in this action which constitutes the law of the case.
13 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
14 acquired an interest in the same.

15 33. HASelect objects to paragraph 46 of the Belotz Declaration, specifically with
16 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
17 which is a legal conclusion that is central to the issues of this case. Further, HASelect objects to
18 this paragraph and the statements therein as they are not supported by the evidence, as will be
19 shown at trial. Further, HASelect objects to Mr. Belotz's statements as they are directly in conflict
20 with this Court's findings previously made in this action which constitutes the law of the case.
21 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
22 acquired an interest in the same.

23 34. HASelect objects to paragraph 47 of the Belotz declaration based on improper
24 foundation and lack of any foundation whatsoever.

25 35. HASelect objects to paragraph 48 of the Belotz Declaration, specifically with
26 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
27 which is a legal conclusion that is central to the issues of this case. Further, HASelect objects to
28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 this paragraph and the statements therein as they are not supported by the evidence, as will be
2 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
3 with this Court's findings previously made in this action which constitutes the law of the case.
4 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
5 acquired an interest in the same. HASElect further objects to Mr. Belotz's reference to any "Case
6 Manager" system to the extent no documents relating to the same have been produced by
7 Tecumseh in this matter.

8 36. HASElect objects to paragraph 48 of the Belotz Declaration, specifically with
9 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
10 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
11 this paragraph and the statements therein as they are not supported by the evidence, as will be
12 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
13 with this Court's findings previously made in this action which constitutes the law of the case.
14 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
15 acquired an interest in the same. HASElect further objects to Mr. Belotz's reference to any
16 "internal database" to the extent no documents relating to the same have been produced by
17 Tecumseh in this matter.

18 37. HASElect objects to paragraph 49 of the Belotz Declaration to the extent it seeks to
19 rely on inadmissible hearsay from a nonparty put forth for the truth of the matter. HASElect further
20 objects to Mr. Belotz's attempt to rely upon inadmissible hearsay as it directly contradicts prior
21 testimony from Mr. Hemmers under oath, and as such, Mr. Belotz's statements under oath are not
22 supported by the evidence, which will be introduced at trial.

23 38. HASElect objects to paragraph 50 of the Belotz Declaration to the extent it asserts a
24 legal conclusion that is central to the issues of this case. Further, HASElect objects to this
25 paragraph and the statements therein as they are not supported by the evidence, as will be shown at
26 trial. HASElect also objects to the extent that such reports prepared by "other employees"
27 constitute inadmissible hearsay to which no exception applies. HASElect further objects to Mr.
28

SHEA LARSEN1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 Belotz's reference to any "analysis" to the extent no documents relating to the same have been
2 produced by Tecumseh in this matter. HASElect also objects to this statement based on improper
3 foundation, or lack thereof entirely.

4 39. HASElect objects to paragraph 52 of the Belotz Declaration, specifically with
5 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
6 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
7 this paragraph and the statements therein as they are not supported by the evidence, as will be
8 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
9 with this Court's findings previously made in this action which constitutes the law of the case.
10 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
11 acquired an interest in the same. HASElect further objects to the statements by Mr. Belotz in this
12 paragraph to the extent they constitute inadmissible hearsay from a nonparty.

13 40. HASElect objects to paragraph 53 of the Belotz Declaration, specifically with
14 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
15 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
16 this paragraph and the statements therein as they are not supported by the evidence, as will be
17 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
18 with this Court's findings previously made in this action which constitutes the law of the case.
19 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
20 acquired an interest in the same.

21 41. HASElect objects to paragraph 54 of the Belotz Declaration, specifically with
22 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
23 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
24 this paragraph and the statements therein as they are not supported by the evidence, as will be
25 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
26 with this Court's findings previously made in this action which constitutes the law of the case.
27 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 acquired an interest in the same.

2 42. HASElect objects to paragraph 55 of the Belotz Declaration, specifically with
3 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
4 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
5 this paragraph and the statements therein as they are not supported by the evidence, as will be
6 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
7 with this Court's findings previously made in this action which constitutes the law of the case.
8 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
9 acquired an interest in the same. HASElect further objects to the statements by Mr. Belotz in this
10 paragraph to the extent they constitute inadmissible hearsay.

11 43. HASElect objects to paragraph 56 of the Belotz Declaration, specifically with
12 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
13 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
14 this paragraph and the statements therein as they are not supported by the evidence, as will be
15 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
16 with this Court's findings previously made in this action which constitutes the law of the case.

17 44. HASElect objects to paragraph 57 of the Belotz Declaration, specifically with
18 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
19 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
20 this paragraph and the statements therein as they are not supported by the evidence, as will be
21 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
22 with this Court's findings previously made in this action which constitutes the law of the case.

23 45. HASElect objects to paragraph 58 of the Belotz Declaration, specifically with
24 respect to Mr. Belotz's characterization of the structure of Tecumseh's relationship with Infinity,
25 which is a legal conclusion that is central to the issues of this case. Further, HASElect objects to
26 this paragraph and the statements therein as they are not supported by the evidence, as will be
27 shown at trial. Further, HASElect objects to Mr. Belotz's statements as they are directly in conflict
28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 with this Court's findings previously made in this action which constitutes the law of the case.
2 Indeed, this Court has already found that Infinity did purchase the receivables in its own name and
3 acquired an interest in the same. HASElect further objects pursuant to Fed. R. Evid. 701 as Mr.
4 Belotz is a layperson and may not testify on matters requiring scientific or specialized knowledge,
5 which includes the tracing of funds.

6 46. HASElect objects to paragraph 59 of the Belotz Declaration as it lacks proper
7 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
8 and HASElect further objects to the extent that such individuals were not disclosed as potential
9 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the
10 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
11 such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson
12 may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule
13 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS
14 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as
15 to the tracing of funds stating that "[t]he court recognizes the difficulties inherent in tracing
16 commingled funds to their sources" and further stating that "[i]f Jefferson had expert opinion
17 evidence from a forensic accountant, he might be able to establish the necessary link with respect
18 to some (but not all) of the disputed transfers."); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
19 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
20 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
21 in the criminal context and ineffective assistance of counsel, "We believe that it should have been
22 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
23 **funds....**") (emphasis supplied).

24 47. HASElect objects to paragraph 60 of the Belotz Declaration as it lacks proper
25 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
26 and HASElect further objects to the extent that such individuals were not disclosed as potential
27 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the
28

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

1 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
 2 such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson
 3 may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule
 4 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS
 5 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as
 6 to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing
 7 commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion
 8 evidence from a forensic accountant, he might be able to establish the necessary link with respect
 9 to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
 10 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
 11 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
 12 in the criminal context and ineffective assistance of counsel, “We believe that it should have been
 13 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
 14 **funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should
 15 not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s
 16 principles.

17 48. HASElect objects to paragraph 61 of the Belotz Declaration as it lacks proper
 18 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
 19 and HASElect further objects to the extent that such individuals were not disclosed as potential
 20 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the
 21 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
 22 such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson
 23 may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule
 24 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS
 25 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as
 26 to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing
 27 commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion
 28

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

1 evidence from a forensic accountant, he might be able to establish the necessary link with respect
 2 to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
 3 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
 4 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
 5 in the criminal context and ineffective assistance of counsel, “We believe that it should have been
 6 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
 7 **funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should
 8 not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s
 9 principles.

10 49. HASelect objects to paragraph 62 of the Belotz Declaration as it lacks proper
 11 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
 12 and HASelect further objects to the extent that such individuals were not disclosed as potential
 13 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASelect objects to this paragraph to the
 14 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
 15 such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson
 16 may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule
 17 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS
 18 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as
 19 to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing
 20 commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion
 21 evidence from a forensic accountant, he might be able to establish the necessary link with respect
 22 to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
 23 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
 24 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
 25 in the criminal context and ineffective assistance of counsel, “We believe that it should have been
 26 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
 27 **funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should
 28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701's
2 principles.

3 50. HASElect objects to paragraph 63 of the Belotz Declaration as it lacks proper
4 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
5 and HASElect further objects to the extent that such individuals were not disclosed as potential
6 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the
7 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
8 such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson
9 may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule
10 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS
11 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as
12 to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing
13 commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion
14 evidence from a forensic accountant, he might be able to establish the necessary link with respect
15 to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
16 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
17 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
18 in the criminal context and ineffective assistance of counsel, “We believe that it should have been
19 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
20 **funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should
21 not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701's
22 principles.

23 51. HASElect objects to paragraph 64 of the Belotz Declaration as it lacks proper
24 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
25 and HASElect further objects to the extent that such individuals were not disclosed as potential
26 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the
27 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
28

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion evidence from a forensic accountant, he might be able to establish the necessary link with respect to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and ineffective assistance of counsel, “We believe that it should have been obvious...that the assistance of an accountant **would be necessary to trace the distribution of funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s principles.

52. HASelect objects to paragraph 65 of the Belotz Declaration to the extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion evidence from a forensic accountant, he might be able to establish the necessary link with respect to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and

SHEA LARSEN

1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 ineffective assistance of counsel, “We believe that it should have been obvious...that the
2 assistance of an accountant **would be necessary to trace the distribution of funds....**”) (emphasis
3 supplied). Tecumseh failed to disclose any expert in this matter, and should not be allowed to
4 engage in trial by ambush, especially in violation of Fed. R. Evi. 701’s principles.

5 53. HASElect objects to paragraph 66 of the Belotz Declaration as it seeks to rely on
6 inadmissible hearsay. Further, HASElect objects to this paragraph to the extent Mr. Belotz is
7 attempting to perform a tracing exercise, which is not proper for a layperson such as Mr. Belotz
8 and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson may not testify as to
9 scientific, technical, or other specialized knowledge within the scope of Rule 702); *see also*
10 *Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D.
11 Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as to the tracing of
12 funds stating that “[t]he court recognizes the difficulties inherent in tracing commingled funds to
13 their sources” and further stating that “[i]f Jefferson had expert opinion evidence from a forensic
14 accountant, he might be able to establish the necessary link with respect to some (but not all) of the
15 disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219,
16 *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually requires expert assistance);
17 *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and
18 ineffective assistance of counsel, “We believe that it should have been obvious...that the
19 assistance of an accountant **would be necessary to trace the distribution of funds....**”) (emphasis
20 supplied). Tecumseh failed to disclose any expert in this matter, and should not be allowed to
21 engage in trial by ambush, especially in violation of Fed. R. Evi. 701’s principles. HASElect
22 further objects to the extent that Mr. Belotz uses estimations and averages rather than specific
23 figures.

24 54. HASElect objects to paragraph 67 of the Belotz Declaration as it lacks proper
25 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
26 and HASElect further objects to the extent that such individuals were not disclosed as potential
27 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the
28

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

1 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
 2 such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson
 3 may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule
 4 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS
 5 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as
 6 to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing
 7 commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion
 8 evidence from a forensic accountant, he might be able to establish the necessary link with respect
 9 to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
 10 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
 11 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
 12 in the criminal context and ineffective assistance of counsel, “We believe that it should have been
 13 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
 14 **funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should
 15 not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s
 16 principles.

17 55. HASElect objects to paragraph 68 of the Belotz Declaration as it lacks proper
 18 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
 19 and HASElect further objects to the extent that such individuals were not disclosed as potential
 20 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the
 21 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
 22 such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson
 23 may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule
 24 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS
 25 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as
 26 to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing
 27 commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion
 28

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

1 evidence from a forensic accountant, he might be able to establish the necessary link with respect
 2 to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
 3 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
 4 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
 5 in the criminal context and ineffective assistance of counsel, “We believe that it should have been
 6 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
 7 **funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should
 8 not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s
 9 principles.

10 56. HASelect objects to paragraph 69 of the Belotz Declaration as it lacks proper
 11 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
 12 and HASelect further objects to the extent that such individuals were not disclosed as potential
 13 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASelect objects to this paragraph to the
 14 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
 15 such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson
 16 may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule
 17 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS
 18 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as
 19 to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing
 20 commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion
 21 evidence from a forensic accountant, he might be able to establish the necessary link with respect
 22 to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
 23 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
 24 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
 25 in the criminal context and ineffective assistance of counsel, “We believe that it should have been
 26 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
 27 **funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should
 28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701's
2 principles.

3 57. HASElect objects to paragraph 70 of the Belotz Declaration as it lacks proper
4 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
5 and HASElect further objects to the extent that such individuals were not disclosed as potential
6 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the
7 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
8 such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson
9 may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule
10 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS
11 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as
12 to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing
13 commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion
14 evidence from a forensic accountant, he might be able to establish the necessary link with respect
15 to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
16 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
17 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
18 in the criminal context and ineffective assistance of counsel, “We believe that it should have been
19 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
20 **funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should
21 not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701's
22 principles.

23 58. HASElect objects to paragraph 71 of the Belotz Declaration as it lacks proper
24 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
25 and HASElect further objects to the extent that such individuals were not disclosed as potential
26 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the
27 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
28

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion evidence from a forensic accountant, he might be able to establish the necessary link with respect to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and ineffective assistance of counsel, “We believe that it should have been obvious...that the assistance of an accountant **would be necessary to trace the distribution of funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s principles.

59. HASElect objects to paragraph 72 of the Belotz Declaration as it lacks proper foundation in its entirety as it does not identify any individual allegedly assisting with such a task, and HASElect further objects to the extent that such individuals were not disclosed as potential witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion evidence from a forensic accountant, he might be able to establish the necessary link with respect

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

1 to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
 2 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
 3 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
 4 in the criminal context and ineffective assistance of counsel, “We believe that it should have been
 5 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
 6 **funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should
 7 not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s
 8 principles.

9 60. HASElect objects to paragraph 73 of the Belotz Declaration as it lacks proper
 10 foundation in its entirety as it does not identify any individual allegedly assisting with such a task,
 11 and HASElect further objects to the extent that such individuals were not disclosed as potential
 12 witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the
 13 extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson
 14 such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson
 15 may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule
 16 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS
 17 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as
 18 to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing
 19 commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion
 20 evidence from a forensic accountant, he might be able to establish the necessary link with respect
 21 to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711,
 22 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually
 23 requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that,
 24 in the criminal context and ineffective assistance of counsel, “We believe that it should have been
 25 obvious...that the assistance of an accountant **would be necessary to trace the distribution of**
 26 **funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should
 27 not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s
 28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

principles.

61. HASElect objects to paragraph 74 of the Belotz Declaration as it lacks proper foundation in its entirety as it does not identify any individual allegedly assisting with such a task, and HASElect further objects to the extent that such individuals were not disclosed as potential witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion evidence from a forensic accountant, he might be able to establish the necessary link with respect to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and ineffective assistance of counsel, “We believe that it should have been obvious...that the assistance of an accountant **would be necessary to trace the distribution of funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s principles. HASElect further objects to Mr. Belotz’s statements that are legal conclusions, such as, the ownership of funds in the Bank of America Account.

62. HASElect objects to paragraph 75 of the Belotz Declaration as it lacks proper foundation in its entirety as it does not identify any individual allegedly assisting with such a task, and HASElect further objects to the extent that such individuals were not disclosed as potential witnesses in accordance with Fed. R. Civ. P. 26. Further, HASElect objects to this paragraph to the extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion evidence from a forensic accountant, he might be able to establish the necessary link with respect to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually requires expert assistance); *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and ineffective assistance of counsel, “We believe that it should have been obvious...that the assistance of an accountant **would be necessary to trace the distribution of funds....**”) (emphasis supplied). Tecumseh failed to disclose any expert in this matter, and should not be allowed to engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s principles.

63. HASelect objects to paragraph 76 of the Belotz Declaration as it contains inadmissible hearsay. Further, HASelect objects to this paragraph to the extent Mr. Belotz is attempting to perform a tracing exercise, which is not proper for a layperson such as Mr. Belotz and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson may not testify as to scientific, technical, or other specialized knowledge within the scope of Rule 702); *see also Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as to the tracing of funds stating that “[t]he court recognizes the difficulties inherent in tracing commingled funds to their sources” and further stating that “[i]f Jefferson had expert opinion evidence from a forensic accountant, he might be able to establish the necessary link with respect to some (but not all) of the disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually requires expert assistance);

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

1 *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and
 2 ineffective assistance of counsel, “We believe that it should have been obvious...that the
 3 assistance of an accountant **would be necessary to trace the distribution of funds....**”) (emphasis
 4 supplied). Tecumseh failed to disclose any expert in this matter, and should not be allowed to
 5 engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s principles.

6 64. HASelect objects to paragraph 77 of the Belotz Declaration as it contains
 7 inadmissible hearsay. Further, HASelect objects to this paragraph to the extent Mr. Belotz is
 8 attempting to perform a tracing exercise, which is not proper for a layperson such as Mr. Belotz
 9 and, as such, is in violation of Fed. R. Evidence 701 (stating that a layperson may not testify as to
 10 scientific, technical, or other specialized knowledge within the scope of Rule 702); *see also*
 11 *Western Alliance Bank v. Jefferson*, No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D.
 12 Ariz. Aug. 30, 2016) (excluding testimony on a motion in limine of a layperson as to the tracing of
 13 funds stating that “[t]he court recognizes the difficulties inherent in tracing commingled funds to
 14 their sources” and further stating that “[i]f Jefferson had expert opinion evidence from a forensic
 15 accountant, he might be able to establish the necessary link with respect to some (but not all) of the
 16 disputed transfers.”); *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219,
 17 *20 (C.D. Cal. Feb. 16, 2023) (acknowledging that tracing usually requires expert assistance);
 18 *United States v. Tucker*, 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and
 19 ineffective assistance of counsel, “We believe that it should have been obvious...that the
 20 assistance of an accountant **would be necessary to trace the distribution of funds....**”) (emphasis
 21 supplied). Tecumseh failed to disclose any expert in this matter, and should not be allowed to
 22 engage in trial by ambush, especially in violation of Fed. R. Evid. 701’s principles.

23 65. HASelect objects to paragraph 78 of the Belotz Declaration and the statements
 24 therein as they are not supported by the evidence, as will be shown at trial. HASelect further
 25 objects to Mr. Belotz’s statements in this paragraph as any documents reference will speak for
 26 themselves and is the best evidence of such information. Further, HASelect objects to Mr. Belotz’s
 27 attempts to provide legal conclusions and invade the factfinding position of this Court. Further,
 28

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

1 HAsSelect objects to this paragraph to the extent Mr. Belotz is attempting to perform a tracing
 2 exercise, which is not proper for a layperson such as Mr. Belotz and, as such, is in violation of Fed.
 3 R. Evidence 701 (stating that a layperson may not testify as to scientific, technical, or other
 4 specialized knowledge within the scope of Rule 702); *see also Western Alliance Bank v. Jefferson*,
 5 No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding
 6 testimony on a motion in limine of a layperson as to the tracing of funds stating that “[t]he court
 7 recognizes the difficulties inherent in tracing commingled funds to their sources” and further
 8 stating that “[i]f Jefferson had expert opinion evidence from a forensic accountant, he might be
 9 able to establish the necessary link with respect to some (but not all) of the disputed transfers.”);
 10 *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb.
 11 16, 2023) (acknowledging that tracing usually requires expert assistance); *United States v. Tucker*,
 12 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and ineffective assistance of
 13 counsel, “We believe that it should have been obvious...that the assistance of an accountant **would**
 14 **be necessary to trace the distribution of funds....**”) (emphasis supplied). Tecumseh failed to
 15 disclose any expert in this matter, and should not be allowed to engage in trial by ambush,
 16 especially in violation of Fed. R. Evid. 701’s principles.

17 66. HAsSelect objects to paragraph 79 of the Belotz Declaration and the statements
 18 therein as they are not supported by the evidence, as will be shown at trial. HAsSelect further
 19 objects to Mr. Belotz’s statements in this paragraph as any documents reference will speak for
 20 themselves and are the best evidence of such information. Further, HAsSelect objects to Mr.
 21 Belotz’s attempts to provide legal conclusions and invade the factfinding position of this Court.
 22 Further, HAsSelect objects to this paragraph to the extent Mr. Belotz is attempting to perform a
 23 tracing exercise, which is not proper for a layperson such as Mr. Belotz and, as such, is in violation
 24 of Fed. R. Evidence 701 (stating that a layperson may not testify as to scientific, technical, or other
 25 specialized knowledge within the scope of Rule 702); *see also Western Alliance Bank v. Jefferson*,
 26 No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding
 27 testimony on a motion in limine of a layperson as to the tracing of funds stating that “[t]he court
 28

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

1 recognizes the difficulties inherent in tracing commingled funds to their sources” and further
 2 stating that “[i]f Jefferson had expert opinion evidence from a forensic accountant, he might be
 3 able to establish the necessary link with respect to some (but not all) of the disputed transfers.”);
 4 *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb.
 5 16, 2023) (acknowledging that tracing usually requires expert assistance); *United States v. Tucker*,
 6 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and ineffective assistance of
 7 counsel, “We believe that it should have been obvious...that the assistance of an accountant **would**
 8 **be necessary to trace the distribution of funds....**”) (emphasis supplied). Tecumseh failed to
 9 disclose any expert in this matter, and should not be allowed to engage in trial by ambush,
 10 especially in violation of Fed. R. Evid. 701’s principles.

11 67. HASelect objects to paragraph 80 of the Belotz Declaration and the statements
 12 therein as they are not supported by the evidence, as will be shown at trial. HASelect further
 13 objects to Mr. Belotz’s statements in this paragraph as any documents reference will speak for
 14 themselves and are the best evidence of such information. Further, HASelect objects to Mr.
 15 Belotz’s attempts to provide legal conclusions and invade the factfinding position of this Court.
 16 Further, HASelect objects to this paragraph to the extent Mr. Belotz is attempting to perform a
 17 tracing exercise, which is not proper for a layperson such as Mr. Belotz and, as such, is in violation
 18 of Fed. R. Evidence 701 (stating that a layperson may not testify as to scientific, technical, or other
 19 specialized knowledge within the scope of Rule 702); *see also Western Alliance Bank v. Jefferson*,
 20 No. 2:14-cv-0761, 2016 U.S. Dist. LEXIS 117566, * 6 (D. Ariz. Aug. 30, 2016) (excluding
 21 testimony on a motion in limine of a layperson as to the tracing of funds stating that “[t]he court
 22 recognizes the difficulties inherent in tracing commingled funds to their sources” and further
 23 stating that “[i]f Jefferson had expert opinion evidence from a forensic accountant, he might be
 24 able to establish the necessary link with respect to some (but not all) of the disputed transfers.”);
 25 *Chiteishvili v. Vertifx LLC*, No. CV 17-08711, 2023 U.S. Dist. LEXIS 66219, *20 (C.D. Cal. Feb.
 26 16, 2023) (acknowledging that tracing usually requires expert assistance); *United States v. Tucker*,
 27 716 F.2d 576, 581 (9th Cir. 1983) (stating that, in the criminal context and ineffective assistance of
 28

1 counsel, “We believe that it should have been obvious...that the assistance of an accountant **would**
2 **be necessary to trace the distribution of funds....**”) (emphasis supplied). Tecumseh failed to
3 disclose any expert in this matter, and should not be allowed to engage in trial by ambush,
4 especially in violation of Fed. R. Evid. 701’s principles.

5 68. HASelect reserves the right to assert additional objections to the proposed
6 documents set forth in the Belotz Declaration as they are sought to be admitted during trial, as well
7 as reserves the right to assert all relevant objections to Mr. Belotz’s trial testimony and any other
8 exhibits not referenced in his declaration.

9 69. For all the forgoing reasons, HASelect respectfully requests that the Court enter an
10 order sustaining HASelect’s objections to Mr. Belotz’s testimony as set forth herein and strike the
11 objected-to testimony from the record.

12 Dated this 23rd day of August 2023.

13 **SHEA LARSEN**

14 /s/ Bart K. Larsen, Esq.

15 Bart K. Larsen, Esq.

16 Nevada Bar No. 8538

17 Kyle M. Wyant, Esq.

18 Nevada Bar No. 14652

19 1731 Village Center Circle, Suite 150

20 Las Vegas, Nevada 89134

21 *Attorneys for HASelect-Medical Receivables*
22 *Litigation Finance Fund International SP*
23
24
25
26
27
28

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

SHEA LARSEN
 1731 Village Center Circle, Suite 150
 Las Vegas, Nevada 89134
 (702) 471-7432

CERTIFICATE OF SERVICE

1. On August 23, 2022, I served the following document(s): **OBJECTION TO THE TRIAL DECLARATION OF MICHAEL BELOTZ [ECF NO. 273]**

2. I served the above document(s) by the following means to the persons as listed below:

☒ a. ECF System:

CLARISSE L. CRISOSTOMO on behalf of ROBERT E. ATKINSON
clarisse@nv-lawfirm.com, bknotices@nv-lawfirm.com

GERALD M GORDON on behalf of TECUMSEH-INFINITY MEDICAL RECEIVABLES FUND, LP
ggordon@gtg.legal, bknotices@gtg.legal

GABRIELLE A. HAMM on behalf of TECUMSEH-INFINITY MEDICAL RECEIVABLES FUND, LP
gamm@Gtg.legal, bknotices@gtg.legal

MICHAEL D. NAPOLI on behalf of TECUMSEH-INFINITY MEDICAL RECEIVABLES FUND, LP
michael.napoli@akerman.com,
cindy.ferguson@akerman.com; catherine.kretzschmar@akerman.com; laura.taveras@akerman.com; masterdocketlit@akerman.com; teresa.barrera@akerman.com

ARIEL E. STERN on behalf of TECUMSEH-INFINITY MEDICAL RECEIVABLES FUND, LP
ariel.stern@akerman.com, akermanlas@akerman.com

☐ b. United States mail, postage fully prepaid:

☐ c. Personal Service:

I personally delivered the document(s) to the persons at these addresses:

☐ For a party represented by an attorney, delivery was made by handing the document(s) at the attorney's office with a clerk or other person in charge, or if no one is in charge by leaving the document(s) in a conspicuous place in the office.

☐ For a party, delivery was made by handling the document(s) to the party or by leaving the document(s) at the person's dwelling house or usual place of abode with someone of suitable age and discretion residing there.

☐ d. By direct email (as opposed to through the ECF System): Based upon the written agreement of the parties to accept service by email or a court order, I caused the document(s) to be sent to the persons at the email addresses listed below. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

☐ e. By fax transmission:

SHEA LARSEN
1731 Village Center Circle, Suite 150
Las Vegas, Nevada 89134
(702) 471-7432

1 Based upon the written agreement of the parties to accept service by fax
2 transmission or a court order, I faxed the document(s) to the persons at the fax
3 numbers listed below. No error was reported by the fax machine that I used. A copy
4 of the record of the fax transmission is attached.

☐ f. By messenger:

5 I served the document(s) by placing them in an envelope or package addressed to
6 the persons at the addresses listed below and providing them to a messenger for
7 service.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: August 23, 2022.

8 By: /s/ Bart K. Larsen, Esq.